G.O.no 3878-85 dt 8-4-1904
LR 109-03

LB 193-04 (1-2)
LB 193-04 (3-4)
LB 193-04 (5-6)
LB 52-09 (1-12)
LB 128-04 (1-8)
~~Later references~~
RB 262-04 (1-2)
LB 100-05 (1-11)

Previous references.

1910-11
(Local Boards

File No. 187-10
Serial Nos. 1 to 23

Later reference
Legis 22-1385 1-6A.
RB 255-14. BoSS 1. June 1915-

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 23

Part B. for September 1913

SUBJECT

Proposal to levy Shops tax in Unions.

---

(1) From the Presdt. Dt. Bd. Mysore. no 313 dt 22-1-10 Submits for sanction recommendation of the Dt. Bd to levy shops-tax in Unions in addition to the House-tax levied therein

(2) To the Presdt. Dt. Bd. Mysore. no 5829 dt 10-1-11. Enquires whether Shops are not taxed with House tax not exceeding Rs 5, & what existing practice is in Unions as regards taxation of shops.
To Presdts. of Dt. Bds. no 5830-6 dt 10-1-11. Forwards copy of the above for report as to the prevailing practice.

G. R. S. 68

GPB—4,000—4-7-11

(3) From the Presdt. Dt. Bd. Chitaldroog. no 281 dt 23-1-11. Reports with reference to the above that a house including Shops or warehouse will be valued by the Panchayat

assessed at rates laid down in Sc. 20 of D.B. Regulation

(4) From the Presdt. Dt. Bd. Tumkur. no 368 D 29-3-11. States that no separate tax is levied on shops & that house-tax is levied on all houses in the Unions.

5) To the Presdt. Dt. Bd. Mysore no 768 D 27-7-11. Requests him to forward the report called for in Sl 2 above.

(6) To the Presdts of Dt. Bds. no 769-73 D 27-7-11. Calls for information required in Sl 2. above.

(7) From the Presdt - Dt. Bd - Bangalore no. 20 D 1-8-11 Reports that no separate Shops-tax is levied in Unions & that house-tax is levied as per scale fixed by the rules, which includes Shops-tax.

(8) From the Presdt. Dt - Bd - Kolar. no 1085 D 7-8-11. Reports that in some Unions of Goribidnur, Mulbagal & Bowringpet Taluks, some shops have been taxed at rates ranging from Rs. 6 to 9 exceeding the maximum limit, & in accordance with the resolution of the Dt. Bd Taluk Bds. have been instructed to reduce the tax.

(9) From the Presdt Dt Bd Hassan, no 2465 D 19-9-11. Reports that in some Unions a separate tax is levied & credited under IV assessed taxes, while one half of the Shop-tax collected in Sravanabelagola is credited to Mujrai funds.

(10) To the Presdt. Dt. Bd. Hassan, no 2534 D 9-10-11. States that necessary instructions may be issued to immediately discontinue the levy of Separate Shop tax in some of the Unions mentioned.

(11) From the Same Officer no 1115/S D 14-10-11. Reports with reference to the above that instructions have been issued to the Amildars concerned to discontinue levy of Separate Shops-tax.

(12) From the Presdt Dt. Bd. Shimoga, no 8 D 15-11-1911. States That Separate Shops-tax is being levied in only one of the Unions in the Dt.

(13) To the Presdt. Dt. Bd. Shimoga no 3915 D/22-11-11 Directs that the levy of Separate Shops tax in Siralkoppa Union should be discontinued & calls for a report as to the circumstances under which it was collected hitherto

(14) From the Presdt Dt. Bd. Kadur, no 250 D/17-1-12. Reports that in 8 out of 9 unions in the Dt. Shops tax is being levied in addition to House-tax & income credited to Mohatarfa in the Village accounts.

(15) To the Presdt. Kadur Dt, no 5249 D/1-2-12. Directs that the levy of Shops-tax in addition to House-tax is illegal & be discontinued at once in all the Unions except Kalasapur.

(16) From the Presdt. Dt. Bd. Hassan no 362 D/18-5-12 Submits for orders the question of the continuance of the levy of shop-tax in Shravana Belagola as an exceptional case & adds that in the meanwhile pending orders of Govt. the collection is stopped.

(17) To the Presdt. Dt. Bd. mysore, no 10136 D/29-6-12. Requests him to expedite the submission of the information called for in Sl 2.

(18) To the Presdt. Dt. Bd. Hassan no 10137 D/29-6-12. Records Sl no 16 & calls for a report as to what extent the income of the Union would suffer by the discontinuance of the tax.

(19) From the same Officer no $\frac{158}{3}$ D/14-10-12. States that a sum of Rs 95/- will be the average loss per year to each of the mufrasil Dt. Funds.

(20) To the Presdt. Dt. Bd. mysore. no 3485 D/15-11-12 Requests him to furnish information called for in Docket no 5829 D/10-1-11,

20) From the Presdt. Dt. Bd. mysore. no 257 D/18-11-12. States with Ref. to Sl 2, that the Dt. Bd Consider to amend Rule 45(2) of the L.B. rules to levy Shops-tax in addition to House-tax in the Unions, as the existing system

is causing a great loss & recommends the Board's proposal for sanction; & adds that the two taxes are levied separately in Saraguri Union

(21) From the Presdt. Dt. Bd. Shimoga no, 91 dt 26-11-12 States with ref to Sl 13 above necessary orders have been issued for discontinuance of Separate Shop taxes in Shirol Kotha Union & that the tax was hitherto levied in accordance with orders of Presidency in 1904

(22) To Presdt. Dt. Bd. Hassan, no 3825 dt 22-9-13. Stating that Shop tax cannot be levied in Unions till L.B. Regulations now under consideration is suitably amended to levy a separate Shop-tax.

(23) To Presdt. Dt. Bd. Mysore no 3826 dt 22-9-13. Requires discontinuance of Shop-tax in Saraguri Union, pending amendment of the L.B. Regula.

D2 passing
26-9-12

(1

G.R.S. 11] 1900-11

GENERAL AND REVENUE SECRETARIAT.

(LB)

NOTES.

File No. 187/10

FILE HEADING.

Proposal to Levy of Shop tax in Unions

From

The President District Board, Mysore.

No. 313 Dated 22-11-10 Received 29.11.10

Diary No. 3534	Enclos.	Spare Copies	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits for Sanction the recommendation of the District Board to levy Shop tax in Unions in addition to the House tax levied therein.

NOTES AND ORDERS.

2) The proposal to levy Shop tax in Unions has been Vetoed more than once as being opposed to rule 45(2) of the Rules under the L.B. Regulation

Q Please see G.O.N° 4743-57/LZ 193-04-2 d 3.12.190
Z G.O.N° 11424-32/LZ 193-04-6 d 15.6.190
Y G.O.N° 11020-8/LZ-193-04-4 d 31.5.190

NOTES—First sheet

GPB—15,000—24-4-09.

3534

G. R. S. 12]
General and Revenue Secretariat.

Ab File No. 187 of 1910-11

Serial No.	
	The recommendation is for a reconsideration of the existing orders on the ground that Rule 45 of the Rules under the L.B. Regn permits of the levy of shop tax separately in Unions.
	3) Submitted for orders
	KP(Ag)org 8.12.10
	4) The house tax is considered a great hardship by the villagers and for this reason, they have been complaining whenever their villages are declared as Unions - In these circumstances, it does not seem desirable to change the existing rule - The President may be informed that the levy of a separate shop tax is opposed to Rule 45 of the Rules under the L.B. Regulation and Govt regret that the proposal cannot be sanctioned -
	5) Please put up draft
	9-12-10
	6) Draft Submitted
	KP(Ag)org 10-12-10
	7) It cannot be understood how the President and the Board, say, that the levy

NOTE—Contn. sheet.

G. R. S. 12]
General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.	
	of a separate shop tax in addition to the house tax is not opposed to the Local Board Rules 1st Cr) 13-12-10 Mell
1684 15.12.10	8) The Mokatapa shop tax has been abolished in Unions - and nothing has been substituted in its place. According to sec 20 Local Boards Regulation a house includes a shop. Therefore a house tax not exceeding Rs 5 may be levied on a shop - Is this done now? If so, the objection that Shops in Unions are not taxed will disappear. Perhaps the rate of Rs 5 maybe too low in some cases a separate shop tax so called cannot be levied under the Regulations But all shops should be taxed with house tax under the Regulations and not exempted because no shop tax is leviable. KM 15/12/10

NOTE—Contn. sheet.

GPB—50,000—12-8-10

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G. R. S. 12]
General and Revenue Secretariat.

File No. 189 of 1910-11

Serial No.	
	9) Please put up a draft to the President explaining as in the 1st Cr's note above and enquiring what is the practice. The President may also be requested to explain his proposal of the Board more clearly and definitely 19-12-10 Ille
	10) Draft put up RP(92) 22/12/10 11) Submitted 1st Cr 23-12-10 Ille
1872 6-1-11	12) approved Ille 5-1-11
	13) Issue 6-1-11 Ille
2	To 14) The President, District Board, Mysore No. 5829 dated 10-1-11. Enquires whether Shops in Unions are not taxed with House tax not exceeding Rs 5 and what the existing practice in Unions is as regards taxation of shops.
	To The Presidents of other District Boards No. 5830-6d 10.1.11. Forwards a copy of the above for favor of a report as to the practice prevailing in their respective districts

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

1912 (6

LB File No. (8) of 1910-11

Serial No.	
7	From 25 The President Dt Bd. Bangalore N. 20 dated 1st Aug 1911 Reports that no separate Shop tax is levied and in Unions and that house tax (including Shops etc) is levied as per Scale fixed by the Rule
8	From 26 The President Dt Bd Kolar N. A 108 dated 7 to Aug 191 Reports that in some Unions of the Goribidenur Mulbagal and Bowringpet Talugs Some Shops have been taxed at rates ranging from Rs 6 to Rs 9 thus exceeding the maximum limit of Rs 5 and that in accordance with the resolution of the Dt Bd, the Taluq Boards have been instructed to reduce the tax.
9	From the President Dt Bd. Hassan N. 94/S dated 27 19 to Sep 1911 Reports that in the Unions of Banavar, Gandasi Kenkere and Halebede a separate tax is levied and credited IV under IV assessed taxes while one half of the Shop tax collected in Sravana-belagola is credited to Muzrai funds & the other half to District Funds - The levy of a Separate Shop tax in Unions is illegal. The reports called for from the Presidents of Kadur Shimoga & Tly are are not due: Submitted for orders as to whether the Presidents of Kolar & Hassan be requested to discontinue immediately

NOTE— Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

1957 (C

dB File No. 187 of 1910-11.

Serial No.	
	To
10	36) The President Dt Bd Hassan No 2534 dated 9-10-11. States that necessary instructions may be issued to immediately discontinue the levy of separate shop tax in the Unions of Banavar, Gandasi, Kenkere, Halebede and Sravanabelagola
11	37) From The Same officer No 115/S dated 14-10-11 Reports with reference to the above that ~~was~~ instructions have been issued to the Amildars concerned to discontinue the levy of separate shop tax in certain Unions in ~~the District~~ referred to in the above-
	38) Subd for information. The general Question raised by the Dy: Commr of Mysore will be taken up after the receipt of reports from Kadur, Shimoga & Mysore.
	KR(W) 9.10.11 39) Seen. 19-10-11 Dlle
12	40) From the President Dt Bd Shimoga No 78 d 15.11.1911 (D 2626) States that separate shop tax is being levied in ~~my~~ one of the Unions in my Dt viz at Sriakoppa.
	41) ~~The~~ Separate shop tax is being levied at Sriakoppa in spite of Government orders passed on references received from the Shimoga Dt that

Lds 193-14 D Dec 04 1+2-9
193-04 D June 3 5+6 3

NOTE— Contn. sheet.

GPB—50,000—12-8-10

6868

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G. R. S. 12]
General and Revenue Secretariat.

L.S. File No. 187 of 19 10

Serial No.	
15	49 To the President Kadur No 5249 d 1.2.12. Directs that the levy of shop tax in addition to house tax is illegal & be discontinued at once in the limits of the Sh. & except Kalasapura
16	50) From the President, Ch. Sh., Hassan. no 862 d 18.5.12. With refce. to SL. 10, States ~~recommends for orders the question of~~ Submits for orders the question of levy of Shop tax in the Sharavanabelagola Union as an exception under the Local Boards Regulation and adds that in the meanwhile pending orders of Govt. that the Amildar and Vice President of the Taluk Board has been directed not to collect the tax.
	51) Submitted for Orders
	Kgw 31/5/12 MW 28 (52) The letter may be recorded and the President informed that the question of authorising the levy of both a shop and a house tax in Sravanabelagola Union as a special case will be considered and orders passed. In the meantime,

NOTE—Contn. sheet.

GPB—50,000—12-8-10

(12)

G. R. S. 12]
General and Revenue Secretariat.

LS File No. 187 of 1910-11

Serial No.	
17	(58) To the Presdt., dtd nil, forwg. no 10136 dt 29-6-12. Requests him to expedite the subn of the information called for in Sl 2 re levy of a separate shop tax in Union
18	(59) To the Presdt., dtd nil, transm. no 10137 dt 29-6-12. Records Sl. no. 16 & calls for a report as to what extent the income of the Union (Sravanabelgola) would suffer by the discontinuance of the levy of a separate Shop-Tax.
19	(60) from Do. no 158/S dt 14-10-12 - with refce. to Sl. 18 above, states that a sum of Rs. 957 may be the average loss per year by each of the Nazaranas dtd nil.

Submitted for orders.

KS

22/10/12 61. The question of authorising the levy of both a Shop and a house tax in Sravana-belagola union as a special case has to be considered and the general question of revision (if necessary) of Rule (45)(2) referred to in para 53 of the rules considered after receipt of reply from the President D.C. Bd Hassan to Sl. 2, for which a reminder may be issued

SS (18)
4-11-12

62. KS

SSR
6-11-12

10/11/12 63. A draft reminder is accordingly

NOTE—Contn. sheet.

GPB—50,000—12-8-10

R. S. 12]

General and Revenue Secretariat. | LB File No. 187 of 1910-11

Serial No.

levied hitherto in accordance with the orders of the President in 1904.

68) Frequent representations were being made to Govt stating that the income of the several Unions was not being wholly utilized for their benefit as laid down in para 132(b) of the L.B. Rules

Please see The Submission note at H 4 in LB 1905-08 Pg 1-12 Flag K and page 2 of the Abstract in LB 5209 Flag N

69) With a view to know how far the rule was given effect to a report as to the Union administration in each district was called for and enquiry was also made if the rule required any alteration While submitting the reports the Presidents of District Boards of the Bangalore, Kolar, Tumkur, Mysore & the Kadur Districts in consultation with the respective District Board stated that the existing rule required no modification While the other District Boards opined that it was necessary to increase the sources of revenue to Unions as the income from the existing sources was not sufficient for expenditure The Boards of Hassan & Shimoga urged the necessity of levying Shop tax in addition to Houselax in Unions

Please see Govt P.N. No. 1432-9 Dated 10.8.1909 Flag M

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

R. S. 12]

General and Revenue Secretariat.

KB File No. 187 of 1910–12

Serial No.

70) As Government had more than once declined to allow the levy of Shop tax in addition to House tax in Unions as such levy was Contrary to the provision Contained in Rule 45(2) of the L.B.Rules the attention of the Presidents was drawn to the previous orders on the subject.

R (Vide para 2 of G.O.No.2750-8/KB 52-09 dd 19.9.10)

71) With reference to the above order the District Board of Mysore once more pressed for reconsideration the question of levying a separate shop tax in Unions on the ground that it was not opposed to the provisions of the L.B.Rules and the President supported the Board's proposal Stating that the rate of house tax levied in Unions were lower than the rates levied on Shops in Villages (non-Unions) An enquiry was made whether Shops in Unions were not taxed with house tax and as to the existing prevailing practice in Unions. The above Communications are in reply to the Enquiry. It will be seen therefrom that all buildings in Unions whether used for dwelling or for trading purposes are taxed with House tax as per Scale Sanctioned in G.O No. 3878-85/L.109-1903 dated 8th April 1904 & confirmed in G.O.No. 812-20 dated 19th July 1905

P

S.

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

(16

R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-12

Serial No. 72)

The District Board of Mysore urge that the L.B. Rules be suitably modified so as to permit the levy of Shop tax in addition to House tax in Unions as the system of merging Shop tax in the House tax involves great loss in Unions and the President supports the proposal for reasons given in the letter under disposal.

At the time of the introduction of the L.B. Regulation certain minor municipalities were converted into Unions, & the effect was that the Mohatarfa on shops levied in those areas ceased ~~to be collected~~ was abolished and the Mohatarfa on oil mills & carts ~~was~~ was given over to the General Revenues so that the income of the Unions is less than that realized therein when they were municipalities.

Please see para 3 of G.O.M.S. Comp. 11-24/LB 66-03 dated 7th Oct 1903. Flag T.

Under sec 20 of the L.B. Regulation and para 45(2) of the Rules thereunder ~~a trade tax in the form of~~ Mohatarfa Shop tax similar to that levied in Villages can not be levied in Unions & the maximum house tax that can be levied on a Shop in a Union is Rs 5 and is lower than that in a Village which is not a Union

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

(18

. R. S. 12]

General and Revenue Secretariat.

L.B File No. 187 of 1910-11

Serial No. 6)

a Statement may be prepared showing for each Union the present income.

SPL

A Statement is put up. 7/Aug L

The points for consideration now are

1) Whether the present income of each Unions is insufficient to meet the reasonable demands contemplated by Union administration and if so

2) whether it is expedient for Govt to resume the power of levying Shop-tax in Unions under Mhatar-fa rules and ~~assigns~~ assign the realization for the benefit of the Union under clause 10 of subsection (1) of section 20 of the L.B. Regulation In this case para (2) of Rule 45 of the L.B. Rules shall have to be expunged as well as the explanation of the word 'House' in sec 20 of the L.B. Regulation

Or

3) whether section 20 of the L.B Regln may be so amended as to admit of higher rates than those now enumerated under that section being levied on houses including shops & ware houses In this case the buildings will have to be classified with reference to their (rental) valuation and also with reference to the trade carried therein if such classification is legal and reasonable—

NOTE—Contn. sheet.

GPE—65,000—17-6-12.

2896.

(19

. R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.

4) If Government are not prepared to make legal provision for augmenting the income of the Unions, whether they are inclined to assign for the benefit of the Unions the revenue realized from the Mohatarfa tax on carts and oil mills ~~which~~ in Unions which is now credited to General Revenues. In this Connection it is submitted that the ~~proposals~~ prayer of the Dt. Bds to assign to them the tax on oil mills & carts ~~which~~ which was enjoyed by the defunct municipalities prior to their Conversion into Unions has been Vetoed by Govt on former occasions Please see G.O. No. 333/LB 262-04-2 dated 8-7-1905

How much will this Amount to in each Dn.

Subd

This information is not available in this office. If approved it will be called for from the Districts.

K.P.

Please see para 2 of G.O No 2750-8/LB52-09 dated 19.9.10. Flag R

Flag W

7) If it is decided to keep the existing law in the matter unaltered, the proposal of the District Board of Hassan to treat Sravanabelagola as an exception to the L.B. Regulation for the purpose of levying Shop tax therein will have to be Vetoed and orders issued for ~~discontinuing~~ the discontinuance of the levy of Shops tax in the Saragur Union of the Heggad Subd for orders devanhalli Taluq

KPG2.

NOTE—Contn. sheet.

2 DEC 12 (18)

78) Please see marginal remarks & put up with further inform

SDO 13/12/12

1c 3 Dt 14.12.12

26DH-65.00C-15-C-12.

3057 (20

R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.

79 A Statement showing for each district the average income per Union is put up. The further information required as regards the income from oil mills & carts in Unions is not available in this Office. The references required are also put up

KPgr Hon'ble 19.12.12

80) The question that has been raised by the Mysore Dt. Board is as the revision of the present rules so as to enable Mohatarfa Shop tax being levied in Unions. The present position regarding Shop tax in Villages is as follows' Under the Mohatarfa rules, Shop tax is being levied at the ~~house~~ rates given in page 567 of the Rev. Manual in addition to house tax, cart toil mill tax. The basis of taxation of Shop tax is different from that of the house tax, the former being based upon the nature of the trade & the latter upon the nature of the property. If a village is constituted into a Union

(1) Non-Union villages

(2) Union villages.

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.

it is governed by the L. B. Regn. Under Sec. 20 of the Regn, only a tax on house (which term includes a Shop or warehouse) can be levied and the Mohatarfa taxes on houses & Shops cease to be levied in the Union (Rule 45 (2) of L.B. Rules) The rates of taxation provided in the L.B. Regn being lower than the old Mohatarfa rates, it follows that the income from a village converted into a union may be lower, ~~assuming that there~~ than its income when it is not so converted. It is suggested (help) by the Dt Board of Mysore, that the present law may be amended so that the Mohatarfa Shop tax may be levied in Unions

81) There is some thing to be said in favour of this proposal. There is no doubt that the income of the unions in the province is undoubtedly low The highest average income in any district is only Rs 73-5 in Kadur & is as low as 184 Rs in Mysore Dt & thus there

(1)

NOTE—Contn. sheet.

GPE—65,000—17-6-12.

R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.

(i) necessity to increase the sources of income as much as possible.

82) Secondly, as has it may happen under the present rules, that the income from house taxes etc by conversion of a village into a union may actually decrease, if it is assumed that the number of agriculturists in the village is not unduly large. As in a union, better attention is paid to sanitation & public works, there is no injustice in asking the village to pay more for these purposes. Moreover, it seems desirable that the nature of the taxation in a union village should be, as far as possible, ~~the~~ uniform with that obtaining in the other non-union villages.

(ii)

(iii)

83) Lastly, it is argued by some of the D.C. Boards that the present system in unions does not enable the authorities to discriminate between the value of the property & the nature of the trade in assessing house & Shop taxes. Even a Shop earning a large revenue

(iv)

NOTE—Contn. sheet.

GPE—65,000—17-C-12.

Serial No.

has to be assessed at the same rate as ordinary dwelling house. The incidence of tax, it is argued, thus falls more heavily on house-owners than on merchants, traders who escape from the payment of taxes proportionate to their income

84) These are the arguments advanced from time to time in favour of the levy of Separate Shop tax in Unions. But Govt have been declining to sanction this since 1904. It is therefore a point for orders whether the arguments noticed above have sufficient weight so as to reopen the question again.

181

(1)

85) If it is decided to empower the levy of Separate Shop tax in unions, the L. B. Regs + the Rules thereunder will have to be ~~varied~~ amended.

86) Submitted for orders

See 4)

S.O.L.
S. I. 13

NOTE—Contn. sheet.

G I I—65,000—17-C-12.

R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.

leading to the anomaly of trade escaping substantially from taxation

(c) The rates of house-tax applied in Madras in 1884 were embodied in Sec 20 of the Local Board Regulation here. But many years have elapsed since and the Madras rates were considerably raised in 1900. The Mysore & Madras rates now stand as follow:—

	Madras.	Mysore.
1st class :-	10 - 0 — 0	5 — 0 — 0
2nd class	7 — 0 — 0	3 — 0 — 0
3rd class	5 — 0 — 0	2 — 0 — 0
4th class	4 — 0 — 0	1 — 0 — 0
5th do	3 — 0 — 0	0 — 8 — 0
6th do.	2 — 0 — 0	0 — 4 — 0
7th do	1 — 0 — 0	nil
8th do	0 — 8 — 0	nil
9th do :-	0 — 4 — 0.	nil.

These figures speak for themselves & no comments are needed on the strained finances of Mysore Umons as a rule.

91) The remedy is to raise the maximum rates fixed in 1902 to almost the level of the Madras rates by a suitable amendment of Sec 20 of the L.B. Reg. If this is done, Rule 45 (1) may stand as it is: & no other provision

NOTE—Contn. sheet.

GPB—65,000—17-6-12

R. S. 12]

General and Revenue Secretariat. | LB File No. 187 of 1910-11

Serial No.

96) I am also inclined to the same opinion. I have drafted the alterations necessary to be made in the Local Bds Regns and the Rules to give effect to this alteration.

97) The shop tax may be an addition to the house tax. So I have adopted the lower maxima for various classes of shops than are given in the Mohatarfa Rules.

98) When shop tax is levied there is no need for an explanation that 'house includes shop or warehouse'.

99) A consequential amendment of ~~Rule~~ 45 of the Rules under the Regn is also suggested.

100) The matter had better be considered at a meeting.

(Santeveri) 23/5/13

Dewan

(101) The papers may be shown to the 2nd Councillor & brought up at a meeting.

3270 28.5.13

NOTE—Contn. sheet.

LB 24/5 23.6.13 LB

GIP—65,000—17-C-12.

R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.

100) Recd
Re. Circulated to 2nd Committee
& asked for meeting
LB
24/6

103) Recd
20/6 Recd
LB
30/6

104) Not taken up at last meeting on
30/7/13 for want of time
LB
30/7

105) Brought up again at a meeting of Council held on the 9th August 1913, but was not taken up for want of time. LB

NOTE—Contn. sheet.

G I P—65,000—17-C-12.

GPB—1,000—19-7-13

(29)

Extract from the Proceedings of the 303-D Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 20th August 1913.

II. Subject.-(Clause ii of the Schedule).

(6b) Question of amending the Local Boards Regulation so as to empower a Union to levy a shop-tax in addition to a house-tax.

(7) Opinion of the Council.

The Local Boards Regulation may be amended as

G.R.S. 15]

Facing sheet for Cases included in the schedule appended to Notification No. 36 of the 8th Aug. 1902.

GENERAL AND REVENUE SECRETARIAT

SUBJECT

Question of amending the Local Boards Regulation so as to empower a Union to levy a shop-tax in addition to house-tax.

	Date	Initial of Officer himself or responsible Deputy
Received in the Secretariat	29. 11. 1910.	
Submitted to Secretary		
Submitted by Secretary to Dewan or Councillor in charge		
Returned to Secretary		
Circulated by Secretary for Council ...	25. 6. 13.	
Forwarded by 1st Councillor	Seen.	
Forwarded by 2d Councillor		
Received in Secretariat		
Considered in Council		
Submitted to the Dewan		
Submitted to His Highness		
Orders passed by His Highness		
Final Orders issued		
Circulated to Councillors		
Passed on by the Councillor ...		
Returned to Secretary by Councillor ...		

GBPM—8-6-1910—300

Meeting

No. C. 335 (93)
26/6/1913.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Question of amending the Local Boards Regulation so as to empower a Union to levy a shop-tax in addition to house-tax.

CIRCULATED TO COUNCILLORS.

By Order,

25th June 1913

Secretary to Government.

First Councillor.

Opinion recorded.

Second Councillor.

(35

been unable to give sufficient attention to the execution of the necessary public works and the improvement of sanitation and water supply in consequence of the meagreness of their revenues, the necessity to augment the same has come to be recognized on all hands. There are two methods of doing it, viz, (i) raising the rates of house-tax as has been done in the Madras Presidency and (ii) authorizing the levy of an independent shop-tax. The latter course is preferred by the Council and this involves the amendment of Section 20 of the Local Boards Regulation as proposed by the First Councillor.

(14) 4. The rates of shop-tax inserted in the proposed amendment are pitched lower than those recognized by the mohatarfa rules, in view of the proposed levy of shop-tax in addition to the house tax in Unions. The draft amendment is hence considered to be suitable by the Council.

20/8/13

(36

Submitted to His Highness.

A.

115) I submit herewith a Final Note by the Second Councillor on the question of amending the Local Boards Regulation, so as to empower a Union to levy a shop-tax in addition to house-tax.

Pages 29 & 30 of Notes —

116) 2. The opinion of the Council that the Regulation may be amended so as to empower a Union to levy a shop-tax in addition to house-tax, may be approved.

117) 3. After approval, a copy of the bill will be forwarded to the Residency and steps taken to have the same placed before the Legislative Council.

M. Krishnaraja

2nd Sep. 1913.

BR.

2896

3056

(38

R. S. 12]

General and Revenue Secretariat.

LB File No. 187 of 1910-11

Serial No.

10) The further action proposed in para 3 of the Submission note to His Highness has to be taken in Branch III.

Para 3 of the Note Note inside of the drafts, necessary action should be taken vide

Dawn 18/9

12) Before transmitting the file to that branch may the Dy Commr of Mysore be informed that the levy of a separate Shop tax in the Sargur Union should be discontinued pending the proposed amendment and the Hassan Deputy Comm being intimated that it is under contemplation to amend the L.B. Regln so as to admit of the levy of Shop tax in Unions. Attention is respectfully invited to para 77 supra -

KP 82 11.9.13 (11)

Yes. Please prepare suitable drafts

Am 12/9

6.0 inf 12/9/13

Submitted with drafts for approval.

KP 82 13.9.13 15 (11) 2nd reminder

Dy Secy

Am 16/9

Draft approved by the 2nd Asst

Dawn 18/9

Am 18/9

M 19/9/13

Dawn 19/9 Dawn 19/9

Issue & send the file to Br III only

Am 19/9

NOTE—Contn. sheet.

GPB—6,000—17-6-12.

Draft (40

Amendment of the Local Boards Regulation

I. In Sec: 20, Sub. Section (1) of the Local Boards Regulation, between (2) and (3) insert the following:-

III. " ~~Sub: Sec 2(a):-~~

2a. An additional tax on shops (including work-shops) situated within any Union to be assessed at such rate or rates not exceeding those laid down hereunder and to be recovered in the same manner as a tax on houses:-

(i) ~~On every wholesale shop (including shop)~~

(i) On every wholesale shop (including shop) ~~classed~~ classed in the I^st class Per Annum Rs 25-

- do - II class Rs 20

- do - III - Rs 15-

- do - IV -- Rs 10.

Draft (4'L

Amendment of Rules under the Local Boards Regulation :-

In Rule 45-(1), in the 1st line after the words "a tax on houses", omit the words in brackets, viz the words "including shops and warehouses" and insert "and shops including workshops"

23/8-

1910 —1911 .

From

M.Kantaraj Urs .....Esq., B.A

President of District and
Municipal Boards, Mysore District.

To

C.S.Balasundrum Iyer.....Esq., B.A
Offg. Secretary to Government,
General and Revenue Departments.

Dated 22nd. November 1910

Despatched

Received

General No. 313
No.

Enclosure No. /

Subject.

Requesting to sanction the Distr
District Board's proposal for the ~~le~~
levy of shop-tax separately in Unions

D. 3534

No. 313
Enclosure No. /

OFFICE OF THE PRESIDENT OF DISTRICT AND MUNICIPAL BOARDS, MYSORE DISTRICT,
Dated, Mysore 22nd Novr. 1910.

From

M.Kantaraj Urs Esq.,B.A
President of District and
Municipal Boards, Mysore District.

To

C.S.Balasundrum Iyer Esq.,B.A
Offg. Secretary to Government,
General and Revenue Departments.

Sir,

With reference to G.O.No. E750-8-L.B.52-09-12 of the 19th. September 1910,I have the honor to submit herewith an extract from the proceedings of the District Board dated the 12th. November 1910.resolving that a representation be submitted to Government for the levy of shop tax separately in "Unions".[1] Under G.O.No.4734-51-L.B.193-2 of the 3rd. December 1904 the Mohatarfa shop-tax has ceased to be levied in Unions and the rates of house-tax levied therein as per G.O.No. 3878-85-L.E 109-1903 of the 8th. April 1904 are rather low when compared with those existing in places not constituted into Unions(Chief Commissioner's No.265 dated 28th. September 1865).I request therefore that the proposal of Distict Board may kindly be favorably considered and sanctioned..

I have the honor tobe
Sir
Your Most Obedient Servant

President,District Board
Mysore

[1] This is also permissable under the Local Board Rule, Section 45.

[x] Vide page 271 of the Revenue Manual old edition

Proceedings of the District Board of the Mysore District para 8
at a meeting held at 2 P.M. on Saturday the 16th ~~February~~ December 1910.

~~Absent~~ Present

1. Mr. Kantharaj Urs Esquire B.A., President
Ex-officio members

Present
~~Absent~~:- 2. T.K. Sundararajiengar Esqre, Asst: Commr
Nanjangud Sub Dn.

Present:- 3. ~~C. Narayana Rao~~ Esqre B.A. Asst: Commr
A.V. Ramanatha French Rocks Sub Dn.

do
~~Absent~~:- 4 ~~G.B. Hebbikar~~ Esqre, B.A., ~~L.L.B, Probationary~~
Asst: Commr, Mysore Sub Dn.

Presented
Presided in the absence of the President } 5. S. Venkatramanaiah Esqre B.A., B.L.,
District Treasury Officer,
(Vice President).

Present:- 6. R.V. Sundraraj Inft Esqre B.A., B.C.E.,
Executive Engineer,
Mysore Division.

~~Absent~~ Dr.:- 7. T.S. Nanjappa Esqre M.B.C.M, District
Medical and Sanitary officer,

Absent 8. M. Ramaswamiah Esqre B.A.,
Deputy Inspector of Schools,

Present B. Krishna Rao Esqre L.M.S. ~~I.S.C.~~ Dist. Asst. Officer

Non-official members.

A. Under clause (d) of para 8 of Local Boards Rules

Present:- 9. Mr. Linge gowda Mysore.
10. Vacant Nyalatore
Present 11. Mr. Undavadi Narasinga Rao. Hunsur
" 12. Mr. Paduvakote Subba Rao. Heggaddevankote
Absent 13. Mr. Guruskar Nanjappah. Gundlupet.
Present 14. Mr. Shamiengar. Chamarajanagar.
" 15. Mr. T.S. Krishna Rao. Nanjangode.
" 16. Mr. Ganjam Venkataramana Shetty. T. Narsipur.
Absent 17. Mr. B. Narasinga Rao. Seringapatam
do 18. Mr. Krishna Sastri. Krishnarajapet
Present 19. Mr. Chandrasekharaiah. Nagamangala
" 20. Mr. Basaral Linganniah. Maddur
" 21. Mr. Shankaraiya. Malavalli
" 22. Mr. M.G. Shamiengar. French Rocks

Pursuant

5. Under clause (c) of para 8 of Local Boards Rules

Present 23. Mr V. Raghavachar, Advocate. Mysore.
" 24. Mr Bale Basavammah, Landholder. Yedatore.
" 25. Mr Amble Annaiah Pandit, Landholder, Mysore
Absent 26. Mr Chick Subraya of Hannahalli, Hunsur,
Present 27. Mr Venkatasamiah, Chamarajanagar.
" 28. Mr Krishnamachar, Agent, Ahobala Mutt, T. Narsipur
Absent do 29. Mr J. N. Meer Kamaluddin Ali Khan, Palace Mubarik } Mysore
Present 30. The Rev. D. F. Laurent, Catholic Priest Gangam

II. Read G.O. No 2750-8-L.B.-52-09-12 of the 19th September 1910, directing that the items of revenue creditable to District Funds cannot be increased

Recorded with the observation that a representation be submitted to Government for the levy of Separate Shop-Tax in Unions, which is not opposed to the provisions of the Local Board Rules.

By Mr Ramaraja Urs.
President Dt Board Mysore

Copy "

for President, District Board
Mysore

5

(4

G.R.S. 26]

File No. 187/10

Serial No. 2

Diary No. of letter replied to 35364

No. 5829
LB. 167-10
10.1.11.

General and Revenue Secretariat
(LB)
, *the* 19 .

To

The President, District Board
Ellpore

Date of issue 10.1.11

Signed by

His letter no 313 dated 22nd ult.
November 1910 submitting for
Sanction the proposal of the
District Board to levy shop tax
in Unions in addition to the
House tax levied in them

Has the honor to observe that
a separate shop-tax so called
Can not be levied in a Union
under the L. B. Regulation.
A Shop in a Union is not

over.

SUBJECT.

however exempted from taxation
as under section 200 of the
Regulation a house includes
a shop and a house tax
not exceeding Rs 5 may be
levied on a shop. The President
is requested to be so good
as to state whether shops
in Unions are not taxed
as above and what the
existing practice in Unions
is as regards shops.
It is further requested that
the proposal of the District
Board may be explained
more clearly and definitely

By order,

Hill

for Secretary

5830-6

Copy to Presidents of Other
Dist Boards for favn
of a report as to the practice
prevailing in his district and
(added in the fair copy as directed
by the Asst Secretary)

List of enclosures,

KPM
5/1/11

Copied by Blakiston Rao 9/1/11

Examined by [illegible] 9/1/11

[illegible]

GPB—20,000—12-8-10

W
24/1 Pr. 1911

190

From The President
D Board
Chitral Cmy

To The Secretary
to Govt Punjab & Resident
Bungalow

Dated

Despatched 23 January 1911

Received

General No. 281

No.

Enclosure No.

Stating that the
practice in Dispensaries
& Dispensary Assistants
in Chitral, is
in accordance with
the provisions
contained in Sec 20
& Appendix B Regns
II of 1902

D/281/—

Office of the President, District Board,
Chitaldrug District.

No. 171. Dated Chitaldrug 23rd January 1911.

From

K. Lakshmisa Iyengar B.A.
President, District Board,
Chitaldrug District.

To

L. S. Balasundaram Iyer Esquire B.A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Department,
Bangalore.

Sir

With reference to your memo No. 5830-6 dated the 10th January 1911, I have the honor to report that the practice in vogue in regard to the levy of shop-tax in Unions, is in accordance with the provisions contained in section 20 of the Mysore Local Boards' Regulation II of 1902. A house including any shop or warehouse, or a shop by itself, will be valued by the Panchayet and assessed at rates laid down in the said section.

I have the honor to be
Sir
your most obedient Servant

K. Lakshmisa Iyengar

President

D/

190

From

The President of the

District Board,

Tumkur District.

To

The Secretary to the Government of Mysore

General & Revenue Departments,

Bangalore.

Dated 29th March 1911

Despatched 30th--Do--

Received

General No. 368.

No.

Enclosure Nc

Stating that no separate tax is levied on shops in the Unions of this District and that in accordance with Govt: Order Dated 19-7-1905 house-tax is levied on all houses in the Unions.

GP13—75 reams—25-5-10

5256

Office of the
President of the District Board,
Tumkur District.
Dated Tumkur, 29th March 1911

From,

K. Doraswami Iyer Esqr.,
President of the District Board,
Tumkur District.

L.B. 187-10-4

To,

C. S. Balasunadaram Iyer Esqr., B.A.,
Offg: Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

Referring to your Memo No.5830-6 dated 10th January 1911 forwarding copy of docket No.5829/L.B.187-10 dated 10th January 1911 addressed to the President, District Board, Mysore, in re the levy of shop-tax in Unions in addition to the House-tax levied in them and calling for a report as to the practice prevailing in this District, I have the honor to state that in the Unions of this District, no separate tax is levied on shops and that in accordance with the Government Order No.812-20/ L.B.(128-04)-8 dated 19th July 1905 house-tax is levied on all houses in the Unions in the District.

I have the honor to be,
Sir,
Your most obedient servant,

For President.

TBM:

G.R.S. 26]

File No. 189
Serial No. 6

2 drafts

Diary No. of letter replied to

No. 769-75 & 27.7.11
L.B. 187-10.

General and Revenue Secretariat
( )
, *the* 19 .

To

The President Ot. Bds. &c.
except Myson Lucknow & Chittalong

Date of issue 27.7.11

Signed by W. K. Duncan Rus

Has the honor to invite attention to this Office memo. No: 5830-6 dated 10th January 6th and to request the President to be so good as to forward the report, ~~therein called for~~ in re the practice prevailing in his district in the matter of the levy of Shop Tax in Unions, therein called for. By order

over.

SUBJECT.

For Secy
Bbn

Despatched
26/7 26/7/11

List of enclosures,

Copied by

Examined by

GPB—20,000—26-9-10

(13)

Board meeting held on 22nd May 1911, it was resolved to reduce the taxes to the maximum limit of Rs 5/- as laid down in the Rules, in towns where Bishops have been levied in excess of Rs 5/- each, and the Taluk Boards concerned have been instructed accordingly. A Copy of the Board's resolution is herein enclosed

I have the honor to be,
Sir,
Your most obedient Servant

B Ramanujam
for PRESIDENT, DIST. & MUNICIPAL BOARDS,
KOLAR DISTRICT.

Ally

(14

Extract from the proceedings of the meeting of the Kolar District Board, held on 22d May 1911

X

1. Read memo No. 5830. 6 dated the 10th January 1911 from the Secretary to Govt, General & Revenue Depts. Calling for a report as to the practice prevailing in this District for the taxation of shops in towns

Resolved & reported the existing rates at which shops are taxed in towns of the District, the rates which exceed the maximum limit of Rs 5/- in some of the towns of Gauribidanur and Mulbagal Taluks being reduced to Rs 5/- as required by the Rules.

X X

Extract

B Ramanujam

Asst. to the PRESIDENT, DIST. & MUNICIPAL BOARDS, KOLAR DISTRICT.

W 2389 Ht Abst. 259

19 11-12.

From P.R.W.Wetherall Esq.,
Deputy Commissioner,
President, District Board -
Hassan District.

To C.S.Balasundaraja Iyer Esq. B.A.,
Offg. Secretary to the Govt. of
H.H. the Maharaja of Mysore,
Genel and Rev. Departments,
Bangalore.

Dated 19th. September 1911.

Despatched 21st Do

Received

General No. 94
No. S.

Enclosure No. Nil

Subject.

Submitting a report as to the practice prevailing in the Hassan District in the matter of levy of shop tax in Unions

---

GPB—1,50,000—20-9-11

15

1911-12.

DIARY No. 1704

1910-1911
SECTION: LB
FILE No. 187-10
SERIAL No. 9

OFFICE OF THE PRESIDENT, LOCAL FUND & MUNICIPAL BOARDS, HASSAN DISTT.

Dated Hassan, 19th. September 1911.

From,

P.R.T.Fotherall Esq.,
President, District Board,
Hassan.

To,

C.S.Balasundaram Iyer Esq., B.A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your memo No. 5830-6 dated 10th. January 1911 forwarding copy of docket No. 5829/L.B.187-10 dated 10th. January 1911 addressed to the President, District Board, Mysore and calling for a report as to whether shops are not taxed in Unions, and what the practice prevailing in this District is, I have the honour to state that at present there are 18 Unions in the several Taluks of this District.

2. From the reports received from the Taluk Amildars in the District, it is observed that in the Unions of Bagur, Hirisave and Nuggihalli in the Chennarayapatna Taluk Yeslur in the Manjarabad Taluk, and Javagal and Harnahalli in the Arsikere Taluk, a house tax including shop tax not exceeding Rs 5/- whereever necessary is being levied as contemplated under section 20 of the Mysore Local Boards' Regulation, while in the Unions of Banavar, Gandasi, and Kenkere in the Arsikere Taluk and Halebede in the Belur Taluk, a separate shop-tax under the Mohatarfa rules is levied and credited under "IV Assessed taxes".

3. In the Union of Shravanabelgola in the Chennarayapatna Taluk one half of the amount levied as shop tax under the Mo-

-hatarfa

G.R.S. 26]

File No. 17/18/10
Serial No. 10

Diary No. of letter replied to 1704

No. 2534
Dt 9-10-11

General and Revenue Secretariat
(XB)
, *the* 19 .

To
The President District
Board, Hassan.

Date of issue 9-10-11

Signed by [illegible]

Sir,

With reference to
your letter no 94 dated
15th September 1911 reporting
that in the Unions of Banavara
Gandasi, Kenkere, Halebedu
and Sravanabelagola a
Separate Shop is levied
tax under
the Mhatarfa rules is
levied, I am directed

over.

SUBJECT.

15

To observe that the levy of a separate Ship tax is illegal being opposed to the provisions of the Rules under the Rules made under LB Regulation the rules thereunder and the Standing Orders of Government and to request that necessary instructions may be issued to immediately discontinue the levy of the separate Ship tax in Illinois and the fact reported to Government

the excessive tax may be levied on all ships in Illinois and that

the above referred to report

Thanks etc

[illegible]

for Secretary

List of enclosures,

Copied by 8/18/10

Examined by [illegible] 8/18/10

GPB—20,000—26-9-10

16/11/11 25 16/11/11

1911

From K. Srinivasa Rao Esquire
President District Board
Shimoga District

To C.S. Balasundaram Ayyar Esquire B.A.
Offg Secretary to the Govt of Mysore
General and Revenue Department

Dated 14th November 1911. Bangalore

Despatched 15-11-1911

Received

General No. 178

No.

Enclosure No.

Submits a report as to the
practice prevailing in this
District as regards the levy
of house tax in Urbans.

201

No. 78 DIARY No. 2626 Office of the President of the district Board Shimoga district

1911-1912
SECTION: LB
FILE No. 187-10
SERIAL No. 12

Dated 15th November 1911.

From

K. Srinivasa Rao Esquire
President district Board
Shimoga district.

To

C. S. Balasundaram Iyer Esquire B.A
-offg. Secretary to the Government
of Mysore.
General and Revenue departments.
Bangalore.

Sir,

Adverting to your memo No 5830-6 dated 11th January 1911 requesting to submit a report as to the practice prevailing in this district as regards the levy of house tax in Unions, I have the honor to state that only tax on houses and vacant building sites are levied in the Unions of this district and no separate shop tax is being levied in any of the Unions except Sirsi Koppa.

I have the honor to be,
Sir,
your most obedient Servant

D Srinivasa Rao
for President district Board

G.R.S. 26] ✗ ✓ 111 ✗ Sas

File No. 187/10

Serial No. /3

Diary No. of letter replied to 2626

No. 3915
LB. 187-10-
22-11-11

General and Revenue Secretariat
(RS)
, *the* 19 .

To The President of
the D[t] Board[s] of
Shimoga

Date of issue 22.11.11

Signed by [illegible]

Sir

With reference to
your letter No 78 dated
11th November 1910
reporting that no
separate shop tax is
being levied in any
of the unions of the D[t]
except Shiralkoppa
I am directed to

over.

SUBJECT.

2)

Observe that the house tax may be levied on all shops in towns and that the levy of a separate shop tax is illegal being opposed to the provisions of the Rules under the CP Regulation and the standing orders of Govt and to request that necessary instructions may be issued to immediately discontinue the levy of the separate shop tax in the Sirathoppa town & refund the sum reported to Govt.

List of enclosures,

2) I am also to enquire the circumstances under which a separate shop tax is being levied at Sirathoppa in spite of the many existing Govt orders.

Copied by

Examined by (1) No. 4743-51
CS 193-04)-2 9
3 Dec 1904

(2) 11424-32
CS 193-04)-6 9

GPB—20,000—25-9-10

James

W 20/1 dated 20/1/1912

1911-12.

From
The President of the District Board,
Kadur District, Chikmagalur

To
The Offg. Secy. to the Govt. of Mysore,
Genl. & Rev. Depts., Bangalore

Dated 17th January 1912

Despatched 19

Received

General No. 250.

No.

Enclosure No. Nil.

Stating that Shop-tax is levied in 8 out of 9 Unions in the Kadur District, and the income derived credited to Probatorfa in village accounts.

GPB—1,50,000—20-6-11

24/

Office of the President of the District Board,

Kadur District, Chikmagalur,

Dated the 17th January 1912.

DIARY No. 3802

1910-1911
DEPARTMENT LB
FILE No. 187-10.
SERIAL No. 14.

From

K.R.Srinivasiengar Esquire, M.A.,
President of the District Board,
Kadur District, Chikmagalur.

To

C.S.Balasundaram Iyer Esquire, B.A.,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore.

Sir,

With reference to your memo No.5830-6 dated 10th January 1911 forwarding a copy of docket No.5829/L.B.187-10 to the President, District Board of Mysore, regarding the levy of shop tax in unions in addition to the house tax levied therein, and calling for a report as to the practice prevailing in this District in the matter, I have the honor to state that it is ascertained that with the exception of the Kalasapur Union in the Chikmagalur Taluk, in all the other 8 Unions in the District, shop tax is being levied in addition to house tax and the income derived therefrom is credited to Mohatarfa in the village accounts.

IX

I have the honor to be,

Sir,

Your most obedient servant,

[signature]

President of the District Board,

Kadur District.

G.R.S. 26]

File No. 10

Serial No, 15

Diary No. of letter replied to 3862

No. 5-249 / LB 187-10-

Dy 1.2.12

General and Revenue Secretariat
(LB)
, *the* 19 .

To

The Deputy Commissioner
& President D.B. Kadur.

Date of issue 1.2.12

Signed by Mr BM.

Sir,

With reference to your letter no: 250 dated the 17th January 1912 reporting that in all the Unions except Kalasapur in the District, Shop tax is being levied in addition to house tax and the income derived therefrom is credited to Mohatarfa in the Village accounts,

over.

SUBJECT.

I am directed to observe that house tax not exceeding Rs 5 in any case may be levied on shops in Unions but that the levy of a separate Shop tax in addition to house tax on one & the same building is illegal being opposed to the Rules under the L.B. Regln. and the Standing orders of Government on the subject and to request that necessary instructions may be issued to immediately discontinue the illegal levy of the separate Shop tax in the 8 Unions.

~~[I am also to request that the circumstances under which and the officers by whom the illegal levy was permitted hitherto in the face of the marginally noted Govt orders on the subject may be reported to Govt.]~~

I have etc

for Secretary

[] may perhaps be omitted.

List of enclosures,

(i) 4743-57 dated 3.12.1904
L.B. 193-04-2

(ii) 11424-32 dated 15 June 1905
L.B. 193-04-6

(ii) 11820 8 Date 31 May 1905
L.B. 193-04-4

Copied by

Examined by

G.O. No. Q

GPB—10,000—28-2-11.

IV 235 94 1911-12.

I G O 29-7-12

From

P.R.W.Wetherall Esq,

President, District Board,

Hassan.

To

C.S.Balasunderam Iyer Esq B.A.
Offg. Secretary to the Government of
H.H. the Maharaja of Mysore,
Genl. and Revenue Departments,
Bangalore.

Dated 18th May 1912.

Despatched 21.5.12

Received

General No. 362

No. S.

Enclosure No. Two.

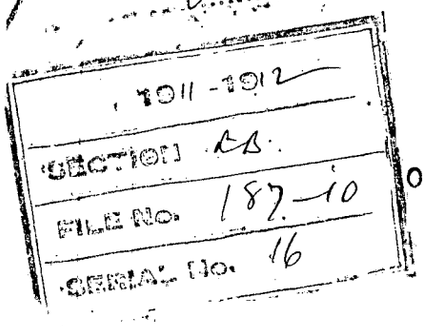
Subject.

Requesting that orders of Government may be obtained to continue the existing practice of levy of Shop and other taxes in the Shravana-belagula Union, Channarāya-patna Taluk.

GPB—1,50,000—20-6-11

27) 1888

1911-12



Office of the President Dist. Board
Hassan.
Dated Hassan 18th May 1912.

From,

P.R.W.Wetherall Esq,
President, District Board,
Hassan.

To,

C.S.Balasunderam Iyer Esq B.A.
Offg. Secretary to the Government of
H.H. the Maharaja of Mysore,
Genl . and Rev. Departments,
Bangalore.

Sir,

Adverting to your letter No. 2554/L.B. (187-10)-10 dated 8th/9th October 1911 requesting that the Amildars and the Deputy Amildar in the District may be instructed to discontinue the levy of a separate shop tax in Unions, the same being illegal and opposed to the standing orders of Government, I have the honour to state that needful orders have been issued to all the Amildars and the Deputy Amildar in the Dis-trict.

2. The Amildar of Channarayapatna Taluk now brings to notice that as regards the Union of Sravanabelgula village, the --- practice in vogue is to credit the Mohatarfa Revenue in equal shares to the " Muzari " and " District Funds " in accordance with Government Proceedings No. 4359-60½/L.F. 245-92 dated 8th September 1893, which practice existed even before the conver-sion of the Minor Municipality into a Union in July 1904, and that the same procedure is still continuing as the four Surva-manaiya villages, including Shravanabelgula endowed to the Matt, are under Government management.

3. The Amildar further reported with copy of resolution of the

X. Vide Government Proceedings Camp No 11-24/L.B.66-03 dated 7-10-1903 (Mysore)

the Sravanabelagola Union Panchayet that the income to the " Muzrai Funds " of the ~~XXXXXX~~ Sarvamanya village would suffer to a great extent by the discontinuance of the levy of separate shop and other taxes in pursuance of the latter under reply, and consequently recommends the continuance of the levy of thes taxes by treating this Sarvamanya Shravanabelagola village as an exception under the Local Boards Regulation.

4. This subject was placed before the District Board at thei meeting held on 6th May 1912 when after much discussion in the matter a resolution was passed to the effect, that, as the matter is urgent, an early reference be made for orders of Government on the subject, and in the meanwhile, the Amildar and Vice Pre-sident of the Taluk Board be directed not to collect shop tax in the Sravanabelagola Union pending receipt of Govt orders on this reference.

5. Copies of resolutions of the District Board and the Union Panchayet on the subject are herewith submitted.

6. I request therefore that you will be so good as to obtain early orders of Government in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

H H Wellerall

President, District Board,

Hassan.

S.R.I.

Extract of the proceedings of a meeting of the Hassan District Board, held on Monday the 6th May 1912.

(79)

Present.

P.R.W.Wetherall Esq, President.

Ex-Officio members.

Mr.	H.Sreenivasa Rao	In ch. Vice President.
"	S.P.Rajagopala Chari B.A.,B.L.	Asst. Commr. Saklespur Sub Division.
"	A.Putsamaiya B.A.,L.C.E.	Asst. Engineer, in ch Hassan Division.
"	G.Asirvathum M.B.,C.M.	Dist. Medl. & Sany. Officer, Hassan.
"	K.N.Veerabhadriya B.A.	Deputy Inspector of Schools, Hassan Dist.

Non-Official Members.

Mr.	M.Lakshminarasimha Char	Hassan Taluk.
"	K.Thamaiya	Belur Taluk.
"	H.Dasappa	Arsikere Taluk.
"	Kencharaya Shetty	-do-
"	G.Tirunarayana Iengar	Channarayapatna Taluk
"	N.D.Venkatramaiya	Hole-Narsipur Taluk
"	Abdulla Sab	Arkalgud Taluk.

N.B. Except the Amildar of Hole-Narsipur Taluk, all the other Amildars and the Deputy Amildar of Alur Sub Taluk, were present.

X X X

XIX. Read Channarayapatna Taluk Amildar's report No. 243 dated 21st February 1912 with copy of resolution of the Union Panchayet at Sravanabelagola, reporting with reference to this Office order No. 1048-58 dated 13th October 1911 in the matter of discontinuing the levy of separate shop tax in the Union referred to, and proposing the continu-ance of the existing practice of levy of separate shop and other taxes, as resolved by the Union Panchayet, so that the income of the Survamanya village, which is being credited to " Muzrai" and " District Funds " in equal shares, may not thereby suffer.

Resolution:- Resolved that as the matter is urgent, an early reference be made for orders of Government on the subject

30)

subject, and in the meanwhile, the Amildar and Vice President of the Taluk Board be directed not to collect shop tax in Sravanabelagola Union.

X X X

Sd. P.R.W.Wetherall

President, Dist. Board,

Hassan.

"Extract".

P.R.W.Wetherall

President, Dist. Board,

S.R.I. Hassan.

ಸೇವೆಯಲ್ಲಿ ಸಲ್ಲಿಸುವ ವಿನಯಪೂರ್ವಕ ಅರ್ಜಿ

ಶ್ರೀ ಸಾಹೇಬರು

ಮಿತಿ 21-1-1912

ಅರ್ಜಿದಾರರು.

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ಕೋರಿಕೊಳ್ಳುತ್ತೇನೆ.

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ಅನುಮತಿ ಕೊಡಲಿಲ್ಲ.

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ಅರ್ಜಿದಾರರು.

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Esctract-

(Sd) N. Gopal Krishna Iengar

07/2/12 Chairman

"copy"

Rhh Vellerall

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Kaasem

G.R.S. 26]

File No. 187-A

Serial No. 17

Diary No. of letter replied to 3534

No. 10136
LB 187-10
29.6.12

General and Revenue Secretariat
(LD.)
, *the* 19 .

To
The President, D.B. Bd.,
Mysore.

Date of issue 29.6.12

Signed by

Sir,

In continuation of this office no 5829 dt 10-1-11 re the levy of a separate shop tax in Towns, I am directed to request you to be so good as to expedite the submission of the information thereon called for

and reminder no 768 dated 27.7.11 L.B.187-10

I have, &c.

Kindly see over.

SUBJECT.

Copy sent 28/6/12

G.R.S. 28]

2801 3.45

Zu: 8-7-13

+

(34)

File No. 187-10

Serial No. 18

Diary No. of letter replied to 6808

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(Rs.)

, *the* 191

Date of issue 26.5.12

Signed by Norknr

READ—

Letter no 362/5 dt 18.5.12 from the President, Dist. Bd, Hassan stating, with reference to G.O. no. 2534/Rs.(187-10)-10 dt 8.10.11,

ORDER THEREON. ~~No.~~

that needful orders have been issued to all the Amildars and the Deputy Amildar in the District to discontinue the levy of a separate shop tax in unions, but that the

over.

SUBJECT.

Amildar of Channarayapatna Talak brings to notice that as regards the ~~union of~~ Sravana-belagola Union the practice in vogue is to credit the Inchatarfa Revenue in equal shares to the "Muzrai & "District-Funds" in accordance with Govt. Progs. no 4359-60 1/2 / L.F. 245-92 of 8-9-93 ~~which practice existed even before~~ the Conversion of the Union municipality into a Union in July 1904, and that the same procedure is still continuing as the four Sarvamanya villages, including Sravan belagola endowed to the matt are under Government-management - and that the Amildar further reports with a copy of the resolution of Sravanabelagola and Union Panchayet that the income of the "Muzrai Funds" ~~of the Sarvamanya Village~~ would suffer to a great extent by the dis-

which is endowed to the matt together with three other villages and is under Govt management

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

discontinuance of the levy of a separate shop tax ~~and other taxes~~ in pursuance of the order referred to above and consequently recommends the continuance of the levy of the tax ~~Revenues~~ by treating that the Savanur Bravanabelagola village be treated as an exception ~~under~~ the Local Boards Regulation and submitting a copy of the District Board resolution thereon to the effect that an early reference be made to Govt on the subject - Government - and that in the meanwhile the Amildar and Vice President of the Taluk Board be directed not to collect a separate shop tax in the Bravanabelagola Union pending receipt of Government orders on this reference.

and reports that the Union Panchayat ~~as~~

to the general rule and the levy of the separate shop tax be continued as heretofore

Orders thereon No 10137 29.6.12
28.8.12

Recorded.

(P.T.O.)

91

As regards

2) The question of authorising the levy of both a Ship and a House tax in the Sravanabelagola Union -- as a Special Case, ~~will be considered and orders passed. In the meanwhile~~ the President is requested to report to what extent the income of the Union would be affected by discontinuing the levy of a separate Ship-tax.

Kill

In levy

1.C.12
28/6/12

To the President, District Bd., Hassan

31 11 12

39

G. R. S. 26]

File No. 187-10

Serial No. [illegible]

Diary No. of letter replied to 2368

No. 3485

LB 187-10-

General and Revenue Secretariat

(LB)

, *the* 191

To

dt 15.11.12

The President, District Board,

Tuticorin.

Date of issue 15.11.12

Signed by Mr SPR

Sir,

In continuation of this office

no 5829 dt 10-1-11 and the

marginally noted reminder re

the levy of a Separate Chaplain

in Tuticorin, I am directed to

request you to be so good as to ~~take~~

~~steps for the early submission~~

furnish the information thereon

called for with all due reference to

above, &c.

SPR

over.

* no. 768 dt 27-11-11
LB. 187-10

no. 10136 dt 29.6.12
LB. 187-10

VC. 14/11/12

SUBJECT.

14/11/12

may lend to a larger income being realised from shops if they are separately taxed.

These circumstances were fully considered by the Board and the resolution alluded to above was passed by it. I beg therefore that Government may be pleased to sanction the levy of a separate shop tax in Unions so that their income may to a great extent be improved. An extract from the proceedings of the District Board is herewith submitted.

The reports received from the Amildars show that shop tax is not levied separately but is included in the house tax. These two taxes are however being levied separately in the Saragur Union in the Heggadadevankote Taluk.

I have the honor to be,

Sir,

Your most obedient Servant,

Offg. President District Board of Mysore.

S.V.S.

(42

Proceedings of the District Board of the Mysore District passed at a meeting held at 2 p.m. on 30th August the year 1912.

Ex-Officio Members.

1. The Deputy Commissioner, Mysore District, President.
2. The Assistant Commissioner in charge of the Mysore District Treasury, Vice-President.
3. The Assistant Commissioner in charge of the Mysore Sub-Division.
4. The Assistant Commissioner in charge of the Nanjangud Sub-Division.
5. The Assistant Commissioner in charge of the French-Rocks Sub-Division.
6. The Executive Engineer, Mysore Division.
7. The District Medical Officer, Mysore District.
8. The District Sanitary Officer, Mysore District.
9. The Deputy Inspector of Schools, Mysore District.

Non-Official Members elected under clause (d) of para 8 of the Rules under the Local Boards Regulation.

	NAME		TALUK REPRESENTED
10.	Mr. Madappa, Inamdar ...	....	Mysore.
11.	Mr. H. C. Subba Rao, Shanbogue	....	Hunsur.
12.	Mr. M. Subba Rao, Contractor	....	Heggaddevankote
13.	Mr. Chik Mallappa, Patel	....	Gundlupet.
14.	Mr. Siddagangappa of Ramasamudra, Land-holder	....	Chamrajnagar.
15.	Mr. Guru Rao, Pleader	...	Nanjangud.
16.	Mr. Ganjam Venkataramana Setti, Merchant	...	T. Narsipur.
17.	Mr. B. Narasinga Rao, Pleader	....	Seringapatam.
18.	Mr. Krishna Sastri, Land-holder	....	Krishnarajpet.
19.	Mr. Gundappa, Shanbogue	....	Nagamangala.
20.	Mr. Basaral Parameswariah, Shanbogue ...	....	Mandya
21.	Mr. Dowlat Hanumiah Setti, Merchant	....	Malvalli.
22.	Mr. M.G. Shamiengar, Superintendent, Industrial School, Melkote	....	French Rocks.
23.	Mr. Devoji Rao	....	Yedatore.

Appointed under clause (e) of para 8 of the Rules.

24. Mr. C. Narasimiah, B.A., B.L., Advocate, Mysore.
25. Mr. Mir Raza Ali of Periapatam, Land-holder and Contractor, Hunsur Taluk.
26. Rev. D. F. Laurent, Catholic Priest, Ganjam, Seringapatam Taluk.
27. Mr. Amble Anniah Pandit, Land-holder, Mysore.
28. Mr. Turuvekere Basavaraj Urs, Inamdar.
29. Mr. Chenna Bore Gowda of Maddur, Land-holder, Mandya Taluk.
30. Mr. T. N. Mir Kamaludin Ali Khan, Palace Musaheb and retired Assistant Commissioner.

GBPM.—29-1-11.—250.

W 25/11/12 15/11/12

19 11-12

From K. Srinivasa Row Esquire
Deputy Commissioner &
President of the District
Board Shimoga

To K. R. Srinivasa Iyengar Esquire
Offg. Secretary to the Govt.
of Mysore, Revenue and
Revenue Department
Bangalore

Dated
Despatched
Received 27th November 1912

General No. 91
No.

Enclosure No. 1

Explaining the circumstances under which the separate levy of Shop tax was continued in the Shivalkoppa limits.

44)

No. 91/Enc./ Office of the President, District Board,

Shimoga.

Dated Shimoga, 26th November 1912.

From
DIARY No. 3056

19/12/13	
SECTION	LB
File No.	187-10
SERIAL No.	21

K. Srinivasa Row, Esquire,
President, District Board,
Shimoga.

K. R. Srinivasa Iyengar, Esquire, M.A.,
Offg. Secretary to the Government
of Mysore, General and Revenue
Departments. Bangalore.

Sir,

With reference to your No. 3915/ L.B. 187-10-13 dated 22-11-1911 regarding the separate levy of shop tax in Siralkoppa Union, I have the honour to submit herewith copy of docket No. 91 dated 19-8-1912 from the Shimoga Sub Division Officer, explaining the circumstances under which the separate levy of shop tax was continued in the Union which was originally a minor Municipality and was subsequently formed into a Union in July 1904.

2. The Separate levy of shop tax has since been discontinued.

I have the honour to be,
Sir,
Your most obedient servant,

President, District Board,
Shimoga.

(45

From

A.V. Ramanabhan, Esquire, B.A.,

Assiant Commissioner, Shimoga Sub Division.

Camp Honnali.

To

K. Srinivasa Row, Esquire,

President, District Board,

S h i m o g a.

Dated 19th August 1912.

General No. 91

Enclosure No. Vernacular Papers.

His memo No. 396 dated 1-12-1911 forwarding for report , copy of Secretary's letter requesting to state the circumstances under which a separate shop tax was being levied in the Siralkoppa Union.

With reference to the above has the honour to state that necessary orders were issued to the Amildar of Shikarpur for immediate discontinuance of the levy of a separate shop tax in the Siralkoppa Union and the same has been discontinued.

2. From the vernacular records herewith submitted it will be seen that Shiralkoppa was originally a minor Municipality and it was found into a Union in July 1904. Just ~~000~~ before its conversion into a Union 2 lists appear to have been called for by the then President of the District Board, Shimoga,-one for house-Tax as revised under the Local Board's Regulation and the other for shop tax levied in the Shiralkoppa Minor Municipality. Both of these lists were sanctioned and the levy of a separate shop-tax in addition to the house tax was authorized by the President as may be seen from his Order No. 325 dated 24-9-1904 issued to the

Amildar

(46)

Amildar of Shikarpur The shop-tax now objected to by the petitioners was being levied ow the strength of the above order of the President.

Signed. A.V. Ramanathan.
Assistant Commissioner,
Shimoga Division,

" C O P Y "

Deputy Commissioner,
Shimoga District.

D.S.

Proposal to levy Shop tax in Sravanabelagola Union.

(4)

B

187

G. R. S. 26]

2019

File No. 10

Serial No. 22

2 drafts

Diary No. of letter replied to 2996

No. 3825
LS 187-10 — dt 22/9/13.

General and Revenue Secretariat
( )
, *the* 191

To

The President Dt Bd Nassan.

Date of issue 22/9/13.

Signed by M. A. V. R.

Sir,

SC 19 in file

With reference to the correspondence ending with your letter no: 158 dated the 14th Oct 1912 Soliciting sanction to levy Shop tax in the Sravanabelagola Union Chennarayapatna Taluq, I am directed to state that ~~the proposed~~ an amendment of the L. B. Regulation 9/11 to permit of the levy of a separate Shop tax independant

over.

SUBJECT.

20.9 PR

of house tax in Nuwara is under the consideration of Government and that till the Regulation is suitably amended Shop tax can not be levied in Nuwara.

I have etc

Dec 1879

1919

List of enclosures.

Copied by

Examined by

GPB—25,000—8-8-11.

Proposal to levy Shop tax in Minors. B (49

G. R. S. 26] vol 9

File No. 187/10

Serial No. 23

Diary No. of letter replied to 2896

2 Drafts

No. 3824 d 22/9/13
& B 187-10 -

General and Revenue Secretariat

( )

, the 191

To

The President District Board

Mypore

Date of issue 22/9/13

Signed by M. A. V. Ramanam Sir

Paper under Disposal.

With reference to the correspondence ending with your letter no 251 dated the 18th Nov 1912 soliciting sanction to levy Shop tax in Minors and reporting that the Shop and House taxes are being separately levied in the Saragur Minor in the Heggaddevankote Taluq

over.

SUBJECT.

50

I am directed to request you to be so good as to issue orders for discontinuing ~~the~~ at once the levy of a separate Shop tax in the Saraeur Union pending the amendment of the L. B. Regulation ~~xxxx~~ to permit the levy of Shop tax in Unions now under the consideration Of Government.

I have etc

Dum
1819

for Secretary

Dum
1819

Dum
1819

List of enclosures.

Copied by

Examined by

GPB—25,000—8-8-11.